



City Of Chattanooga

Office of the City Treasurer

101 E. 11 Street, Room 100

Chattanooga, Tennessee 37402-4284

Which Business License does my Business Need?

Standard License: If the business will gross greater than or equal to \$10,000, you will need to file a business tax return with the TN Department of Revenue at the end of your fiscal year. You are responsible for paying the gross receipts tax in order to renew your license.

Minimal Activity License: If the business will gross between \$3,000 - \$10,000, you do not need to file a return. You will renew your license each year with the City Treasurer for \$15. **All businesses in the City of Chattanooga will also need to obtain a Hamilton County License.**

****Renewal notices are not sent out.** As the business owner you are responsible for renewing your business license each year.*

(Code 1986, § 2-108; Ord. No. 9202, § 1, 07-25-89)

Personalty Tax: Tangible Personal Property is filed by "(a) All partnerships, corporations, other business associations not issuing stock and individuals operating for profit as a business or profession, including manufacturers, except those whose property is entirely accessible by the comptroller of the treasury" per TCA 67-5-903. This tax is applicable for both the City of Chattanooga and Hamilton County. If you have questions about this tax, call the Hamilton County Assessor at **(423) 209-7300**.

Closing Your Business: If you decide to close your business, you are responsible for the following actions in order to ensure that the business is officially closed in our records. Failure to do so will result in a tax bill issued for each year and any tax penalties.

- **Contact the Tennessee Department of Revenue at 1-800-342-1003 to cancel your business license and for any outstanding taxes**
- **Contact the Assessor of Property at 423-209-7300 to inform them of your business closing**
- **Contact the Trustee at 423-209-7270 for any outstanding Personalty Tax**
- **Contact the City Treasurer's office 423-643-7262 for any outstanding Personalty Tax**

These are not the only taxes your business may be responsible for filing. For example, TN Dept. of Revenue is also responsible for collecting taxes and fees for on and off premise alcoholic beverages, bail bond, tobacco, and professional privilege, among others. For questions on taxes please contact the TN Dept. of Revenue to learn what tax liabilities you will be responsible for.

TN Dept. of Revenue Main Office: (615) 253-0600 TN Dept. of Revenue Local Office: (423) 634-6266

***PLEASE NOTE:** All business must be conducted at business locations properly zoned for the activity and, in some cases, only with the issuance of a special exception permit. The City Land Development Office at [423-643-5800](tel:423-643-5800) can assist you with zoning and special exception permit requirements. If beer or alcohol beverages are to be served at your business, a permit from the City Beer and Wrecker Board and/or a license from the TN Alcoholic Beverage Commission may be required. The issuance of a Business License is **not** a confirmation that the business location is properly zoned or permitted.